

Conversion of a Mobile Home to Real Property

[NRS 361.244](#)
[NRS 361.2445](#)

Classification of mobile or manufactured homes and factory-built housing as real property.
Conversion of mobile or manufactured home from real to personal property.

NRS 361.244 Classification of mobile or manufactured homes and factory-built housing as real property.

1. A mobile or manufactured home is eligible to become real property if it becomes permanently affixed to land which is:

(a) Owned by the owner of the mobile or manufactured home; or
(b) Leased by the owner of the mobile or manufactured home if the home is being financed in accordance with the guidelines of the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the United States Department of Agriculture, or any other entity that requires as part of its financing program restrictions on ownership and actions affecting title and possession similar to those required by the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association and the United States Department of Agriculture.

2. A mobile or manufactured home becomes real property when the assessor of the county in which the mobile or manufactured home is located has placed it on the tax roll as real property. Except as otherwise provided in subsection 5, the assessor shall not place a mobile or manufactured home on the tax roll until:

(a) The assessor has received verification from the Manufactured Housing Division of the Department of Business and Industry that the mobile or manufactured home has been converted to real property;

(b) The unsecured personal property tax has been paid in full for the current fiscal year;

(c) An affidavit of conversion of the mobile or manufactured home from personal to real property has been recorded in the county recorder's office of the county in which the mobile or manufactured home is located; and

(d) The dealer or owner has delivered to the Division a copy of the recorded affidavit of conversion and all documents relating to the mobile or manufactured home in its former condition as personal property.

3. A mobile or manufactured home which is converted to real property pursuant to this section shall be deemed to be a fixture and an improvement to the real property to which it is affixed.

4. Factory-built housing, as defined in [NRS 461.080](#), constitutes real property if it becomes, on or after July 1, 1979, permanently affixed to land which is:

(a) Owned by the owner of the factory-built housing; or

(b) Leased by the owner of the factory-built housing if the factory-built housing is being financed in accordance with the guidelines of the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association, the United States Department of Agriculture, or any other entity that requires as part of its financing program restrictions on ownership and actions affecting title and possession similar to those required by the Federal Home Loan Mortgage Corporation, the Federal National Mortgage Association and the United States Department of Agriculture.

5. The assessor of the county in which a manufactured home is located shall, without regard to the conditions set forth in subsection 2, place the manufactured home on the tax roll as real property if, on or after July 1, 2001, the manufactured home is permanently affixed to a residential lot pursuant to an ordinance required by [NRS 278.02095](#).

6. The provisions of subsection 5 do not apply to a manufactured home located in:

(a) An area designated by local ordinance for the placement of a manufactured home without conversion to real property;

(b) A mobile home park; or

(c) Any other area to which the provisions of [NRS 278.02095](#) do not apply.

7. For the purposes of this section, "land which is owned" includes land for which the owner has a possessory interest resulting from a life estate, lease or contract for sale.

(Added to NRS by 1979, 823; A 1981, 1857; 1983, 191; 1987, 815; 1989, 170; [1993, 1184](#), [1575](#); [1995, 579](#); [1997, 1572](#); [1999, 3466](#); [2001, 1118](#), [1548](#); [2003, 21](#), [584](#))

NRS 361.2445 Conversion of mobile or manufactured home from real to personal property.

1. A mobile or manufactured home which has been converted to real property pursuant to [NRS 361.244](#) may not be removed from the real property to which it is affixed unless, at least 30 days before removing the mobile or manufactured home:

(a) The owner:

(1) Files with the Division an affidavit stating that the sole purpose for converting the mobile or manufactured home from real to personal property is to effect a transfer of the title to the mobile or manufactured home;

(2) Files with the Division the affidavit of consent to the removal of the mobile or manufactured home of each person who holds any legal interest in the real property to which the mobile or manufactured home is affixed; and

(3) Gives written notice to the county assessor of the county in which the real property is situated; and

(b) The county tax receiver certifies in writing that all taxes for the fiscal year on the mobile or manufactured home and the real property to which the mobile or manufactured home is affixed have been paid.

2. The county assessor shall not remove a mobile or manufactured home from the tax rolls until:

(a) The county assessor has received verification that there is no security interest in the mobile or manufactured home or the holders of security interests have agreed in writing to the conversion of the mobile or manufactured home to personal property; and

(b) An affidavit of conversion of the mobile or manufactured home from real to personal property has been recorded in the county recorder's office of the county in which the real property to which the mobile or manufactured home was affixed is situated.

3. A mobile or manufactured home which is physically removed from real property pursuant to this section shall be deemed to be personal property immediately upon its removal.

4. The Department shall adopt:

(a) Such regulations as are necessary to carry out the provisions of this section; and

(b) A standard form for the affidavits required by this section.

5. Before the owner of a mobile or manufactured home that has been converted to personal property pursuant to this section may transfer ownership of the mobile or manufactured home, he or she must obtain a certificate of ownership from the Division.

6. For the purposes of this section, the removal of a mobile or manufactured home from real property includes the detachment of the mobile or manufactured home from its foundation, other than temporarily for the purpose of making repairs or improvements to the mobile or manufactured home or the foundation.

7. An owner who physically removes a mobile or manufactured home from real property in violation of this section is liable for all legal costs and fees, plus the actual expenses, incurred by a person who holds any interest in the real property to restore the real property to its former condition. Any judgment obtained pursuant to this section may be recorded as a lien upon the mobile or manufactured home so removed.

8. As used in this section:

(a) "Division" means the Manufactured Housing Division of the Department of Business and Industry.

(b) "Owner" means any person who holds an interest in the mobile or manufactured home or the real property to which the mobile or manufactured home is affixed evidenced by a conveyance or other instrument which transfers that interest to him or her and is recorded in the office of the county recorder of the county in which the mobile or manufactured home and real property are situated, but does not include the owner or holder of a right-of-way, easement or subsurface property right appurtenant to the real property.

(Added to NRS by [1993, 1182](#); A [1995, 649](#); [2001, 1548](#); [2003, 585](#); [2011, 3521](#))